



Open Government Impact Statement

83rd Oregon Legislative Assembly
2025 Regular Session

Measure: SB 123 - A

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 6/13/2025

SUMMARY

Digest: The Act makes changes to the CAT. (Flesch Readability Score: 100.0).

Modifies the provision that exempts receipts from the sale by certain pharmacies of prescription drugs to allow use of the exemption by critical access pharmacies and to require pharmacies allowed the exemption based on the number of locations to have at least one location in this state.

Applies to tax years beginning on or after January 1, 2026.

Removes the sunset from the exclusion for subcontracting payments.

Takes effect on the 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT